

Executive Branch Deferral Scenario

*A **deferral** is an action or inaction that temporarily withholds, delays or effectively precludes the obligation or expenditure of budgetary resources with the intent of using the funds before they expire.¹*

There are two types of deferrals, Executive Branch deferrals under the Impoundment Control Act and Congressional deferrals. Executive Branch deferrals are spending delays included in a special message transmitted to the Congress by the President, which are reported on line 10B of the SF 133. Congressional deferrals are spending delays embodied in law, which are reported on line 5 of the SF 133. Executive Branch deferrals are generally effected through the apportionment process; whereas the mechanism for congressional deferrals is a law passed by the Congress and signed by the President.

This scenario addresses Executive Branch Deferrals. There is a separate for Congressional deferrals.

An appropriation act was passed for \$1,000. Subsequently, the President reported a deferral for \$1,000 in a special message to Congress.

1. To record the enactment of an appropriation and receipt of warrant.

20X1 – QTR 1			
<u>Budgetary Entry</u>			TC A104
DR 4119 Other Appropriations Realized	1,000		
CR 4450 Unapportioned Authority		1,000	
<u>Proprietary Entry</u>			
DR 1010 Fund Balance with Treasury	1,000		
CR 3101 Unexpended Appropriations – Appropriations Received		1,000	

2. To record authority temporarily unavailable.

20X1 – QTR 1			
<u>Budgetary Entry</u>			TC A126
DR 4450 Unapportioned Authority	1,000		
CR 4430 Unapportioned Authority – Deferral		1,000	

¹ OMB Circular No. A-34 (2000), Section 60

***Executive Branch
Deferral Scenario***

**Pre - Closing Trial Balance
20X1 - QTR 1**

20X1 - QTR 1	Debit	Credit
Budgetary		
4119	1,000	
4430	<u>0</u>	<u>1,000</u>
Total	<u>1,000</u>	<u>1,000</u>
Proprietary		
None		

**SF133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES
20X1 - QTR 1**

BUDGETARY RESOURCES

1. Budget authority	
A. Appropriations received (4119E)	<u>1,000</u>
7. Total budgetary resources	<u>1,000</u>

STATUS OF BUDGETARY RESOURCES

10. Unobligated balance not available (4430E) (10B – Deferred)	<u>1,000</u>
11. Total status of budgetary resources	<u>1,000</u>

***Executive Branch
Deferral Scenario***

20X1 - QTR 4

Authority previously unavailable becomes available.²

1. To record authority previously unavailable as available.

20X1 – QTR 4			
<u>Budgetary Entry</u>			TC
DR 4430 Unapportioned Authority – Deferral	1,000		A126
CR 4450 Unapportioned Authority		1,000	

2. To record budgetary authority apportioned by OMB and available for allotment.

20X1 – QTR 4			
<u>Budgetary Entry</u>			TC
DR 4450 Unapportioned Authority	1,000		A116
CR 4510 Apportionments		1,000	

3. To record allotment of authority.

20X1 – QTR 4			
<u>Budgetary Entry</u>			TC
DR 4510 Apportionments	1,000		A120
CR 4610 Allotments – Realized Resources		1,000	

**Pre - Closing Trial Balance
20X1 – Year End**

20X1 – YE	Debit	Credit
Budgetary		
4119	1,000	
4610	<u>0</u>	<u>1,000</u>
Total	<u>1,000</u>	<u>1,000</u>
Proprietary		
None		

² Generally, by September 30th through a series of reapportionments, OMB will release all previously deferred amounts.

*Executive Branch
Deferral Scenario*

SF133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES
For Year Ended September 30, 20X1

BUDGETARY RESOURCES

1. Budget Authority	
A. Appropriations received (4119E)	<u>1,000</u>
7. Total, Budgetary Resources	<u><u>1,000</u></u>

STATUS OF BUDGETARY RESOURCES

9. Unobligated balance:	
A. Apportioned (4610E) ³	<u>1,000</u>
11. Total, Status of Budgetary Resources	<u><u>1,000</u></u>

BUDGET PROGRAM AND FINANCING (P&F) SCHEDULE PRIOR-YEAR
ACTUAL COLUMN FOR YEAR ENDED SEPTEMBER 30, 20X1 REPORTING

(EXECUTIVE BRANCH)

BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION

2200 New budget authority (gross)	1,000
2440 Unobligated balance available, end of year (4610E)	1,000

NEW BUDGET AUTHORITY (GROSS), DETAIL

4000 Appropriation (4119E)	1,000
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NET BUDGET AUTHORITY AND OUTLAYS

8900 Budget authority (net)	1,000
9000 Outlays (net)	0

³ (9A1 on crosswalk)